

FIG. 1

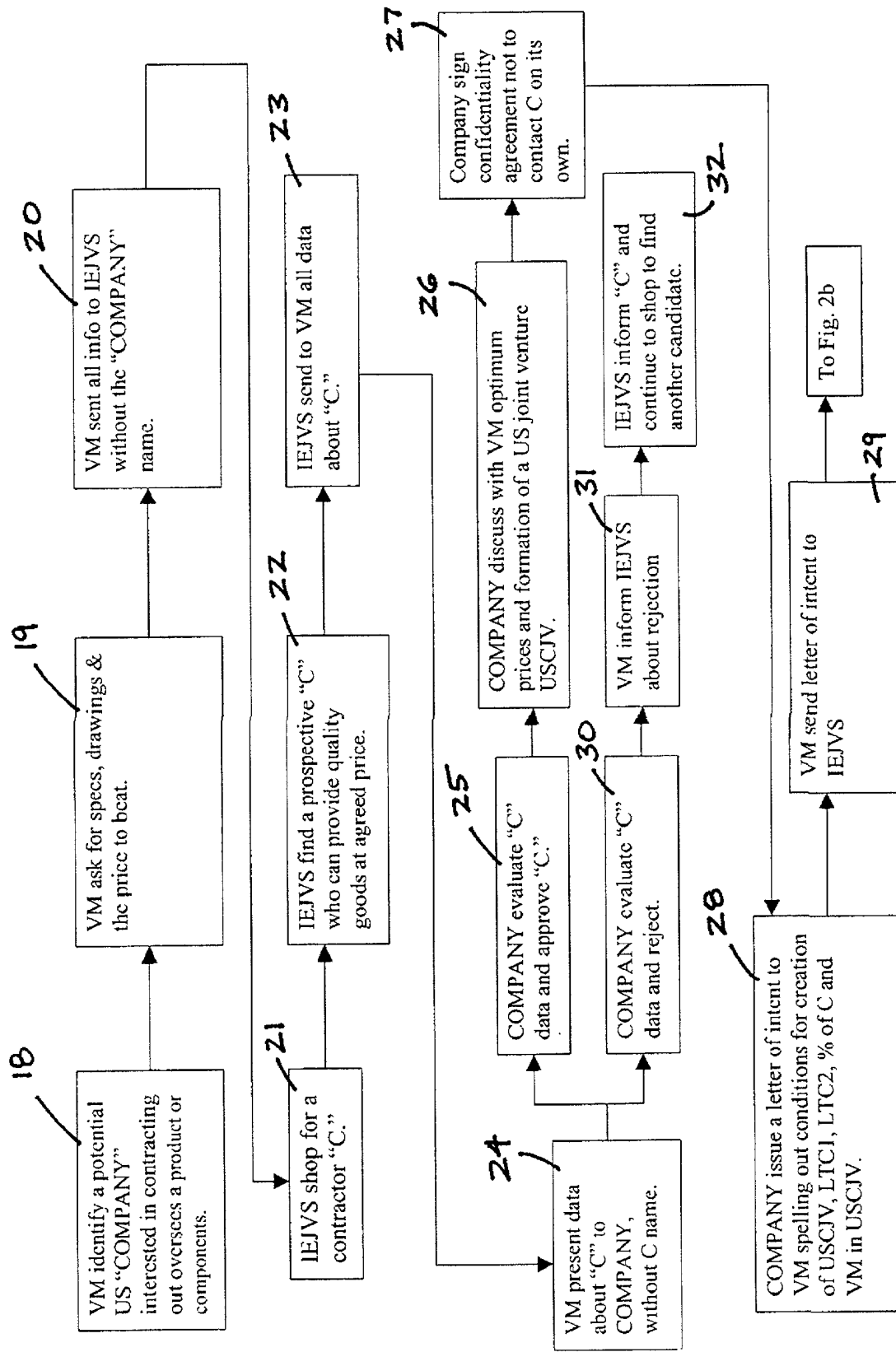


FIG. 2a

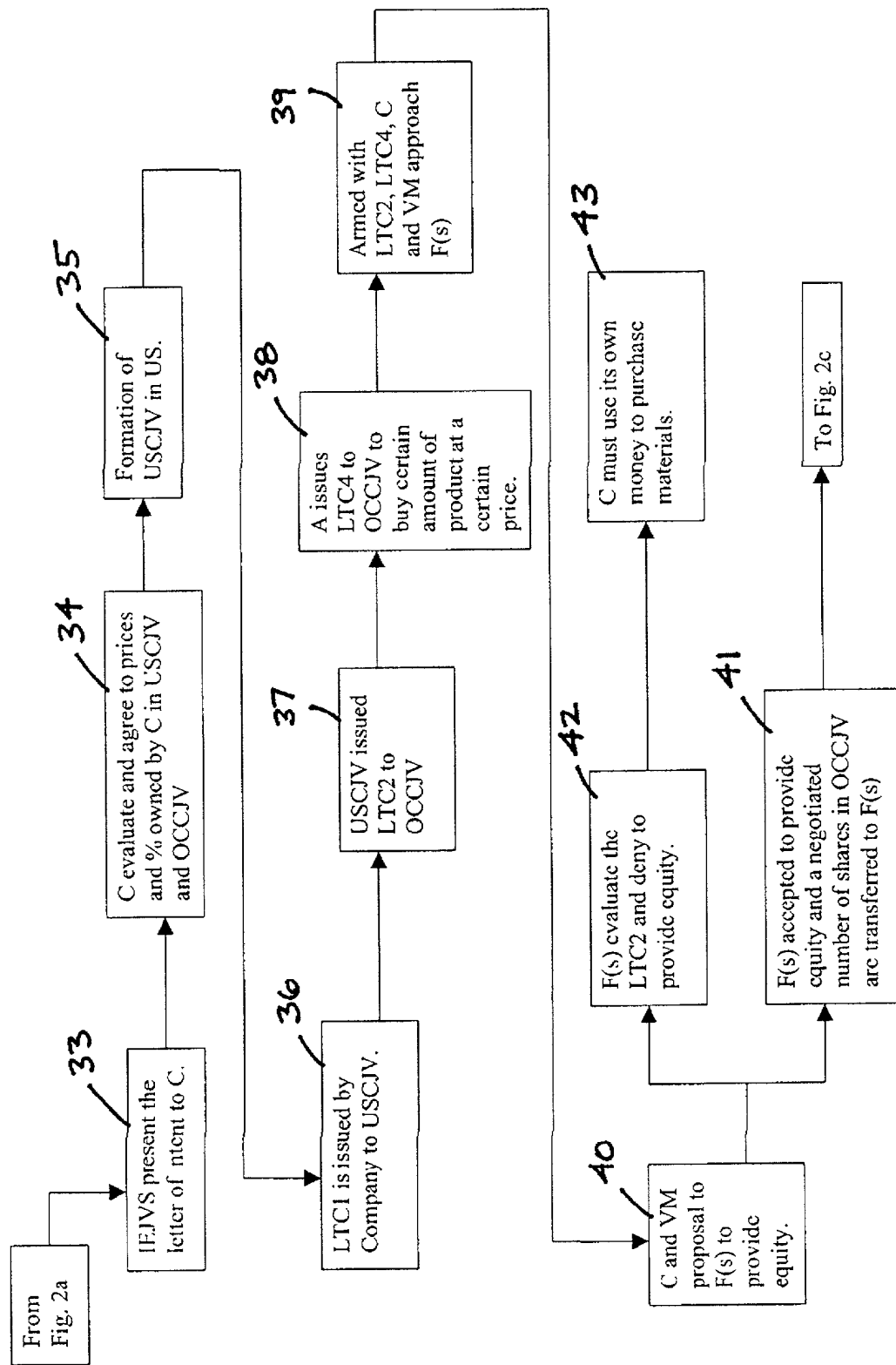


FIG. 2b

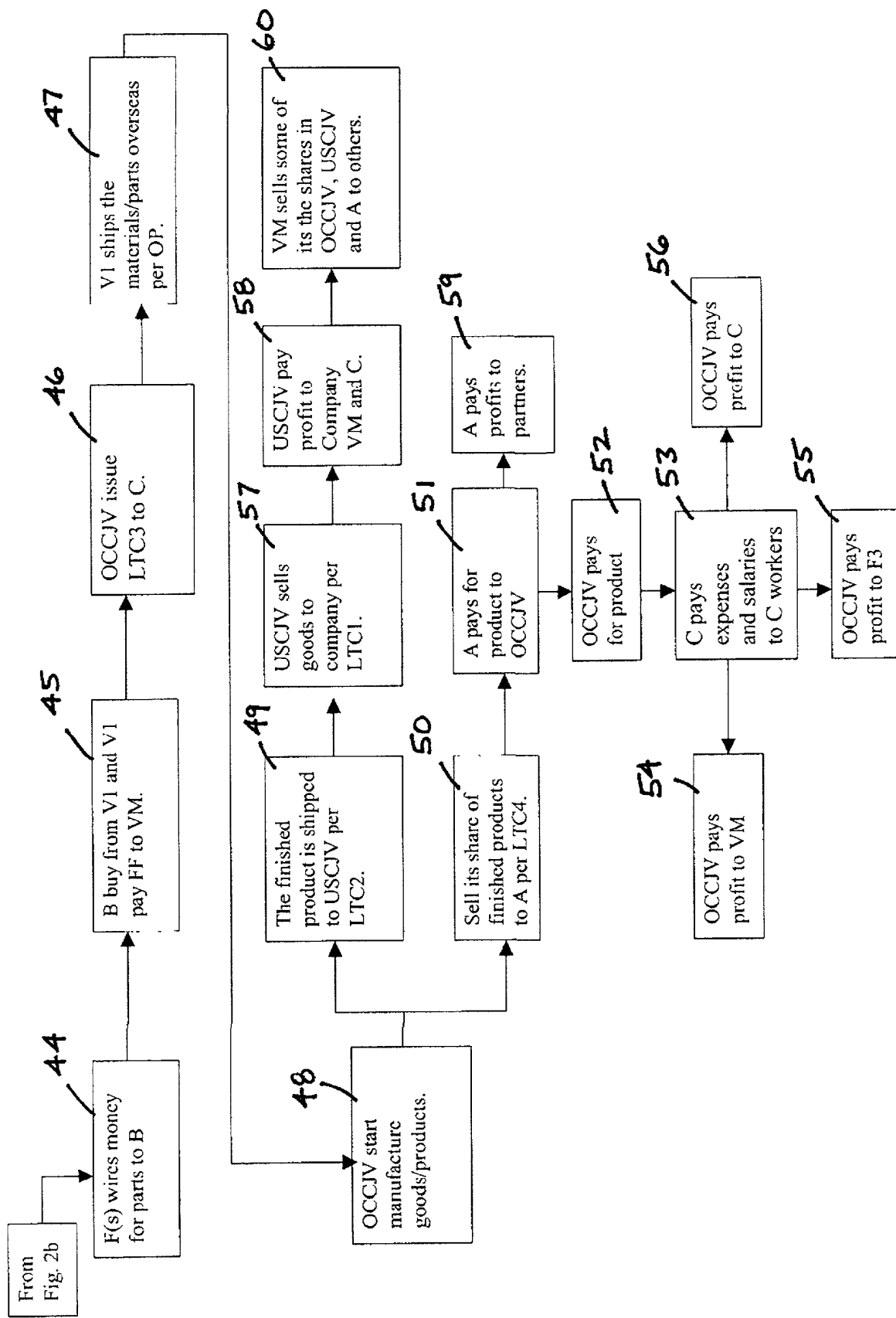


FIG. 2c

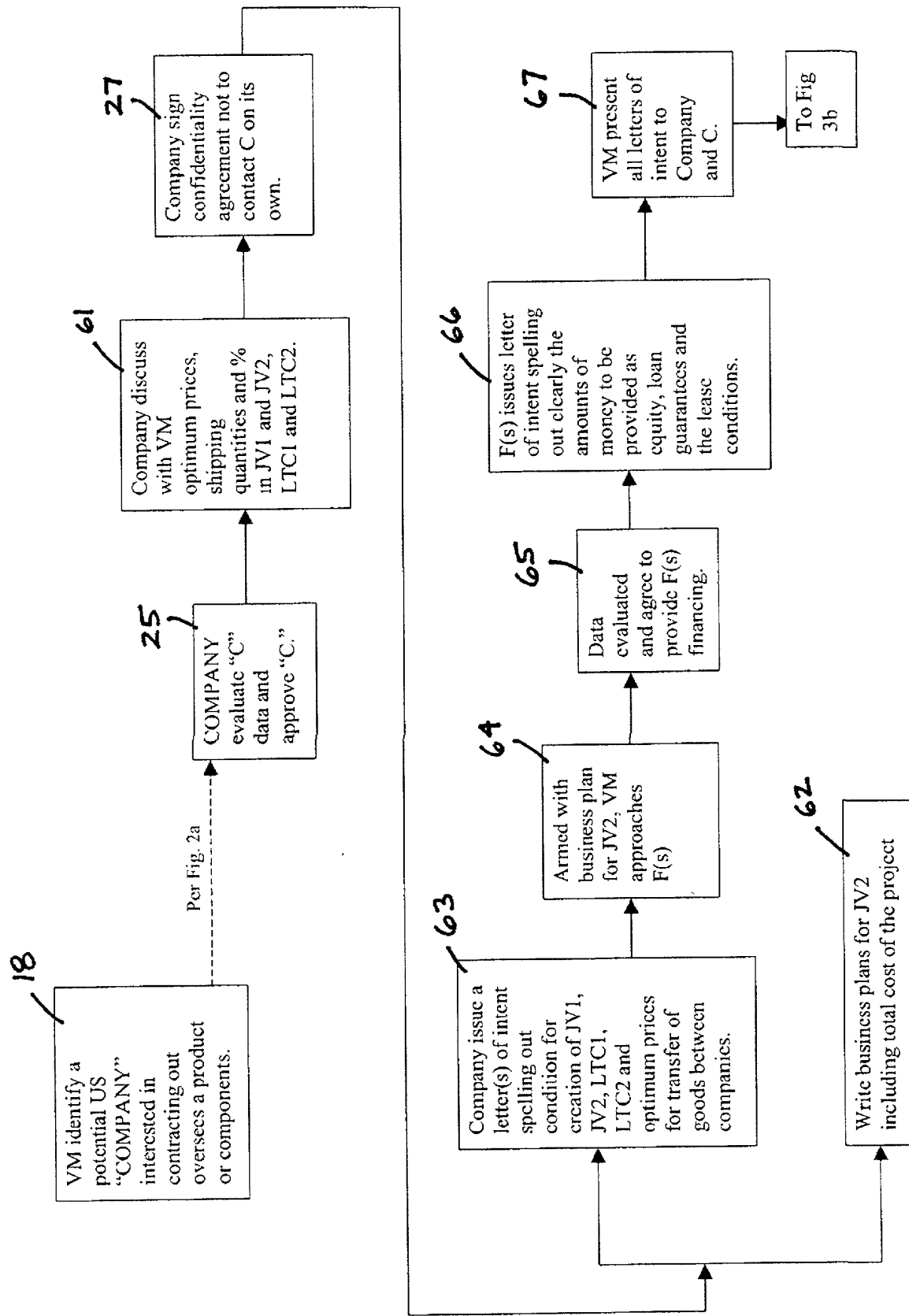


FIG. 3a

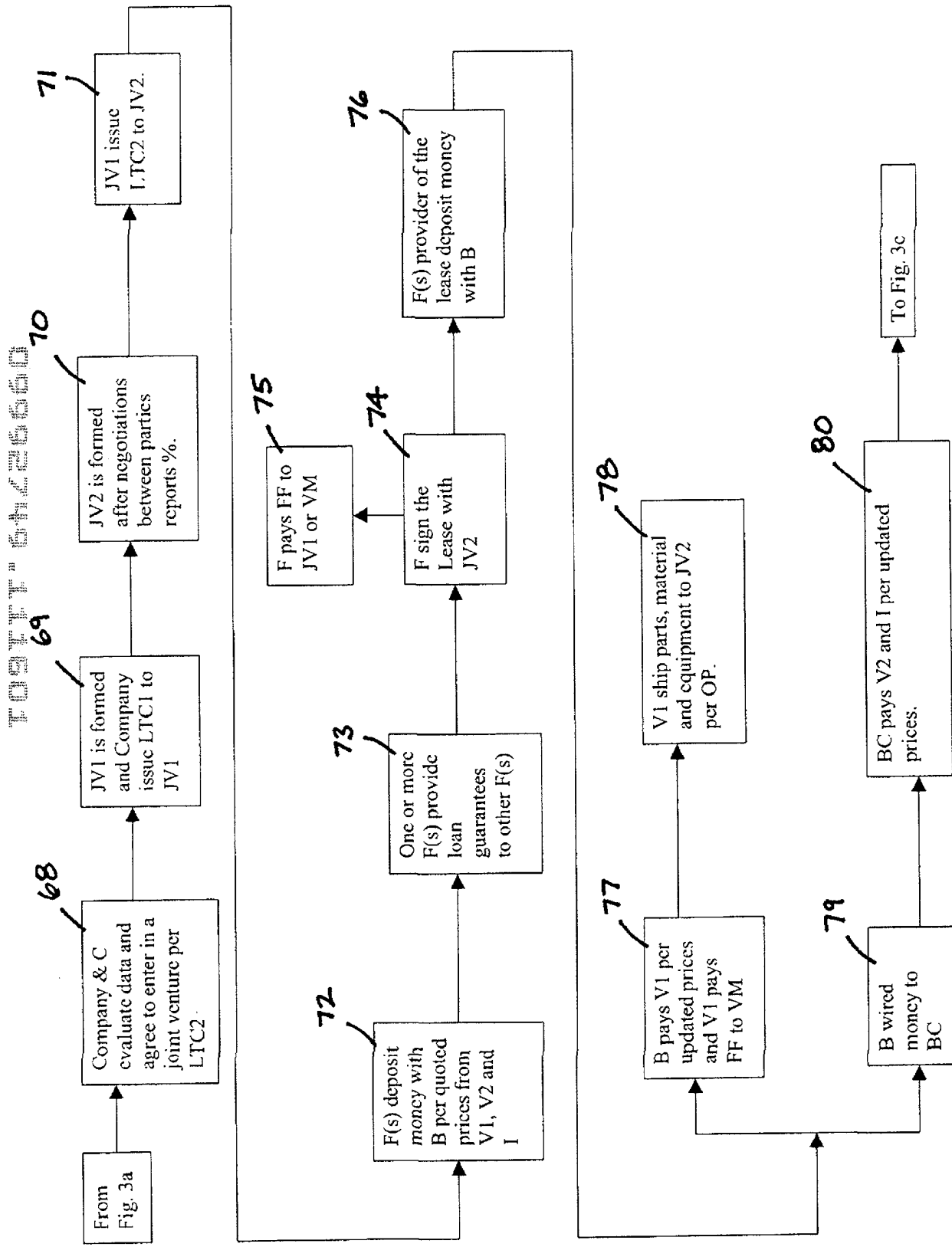


FIG 3b

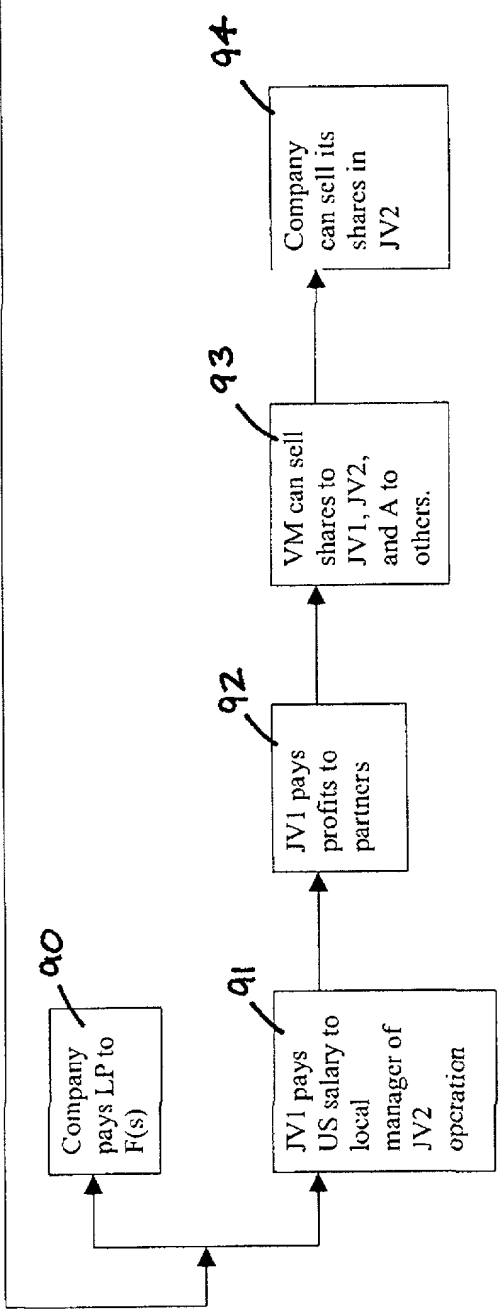
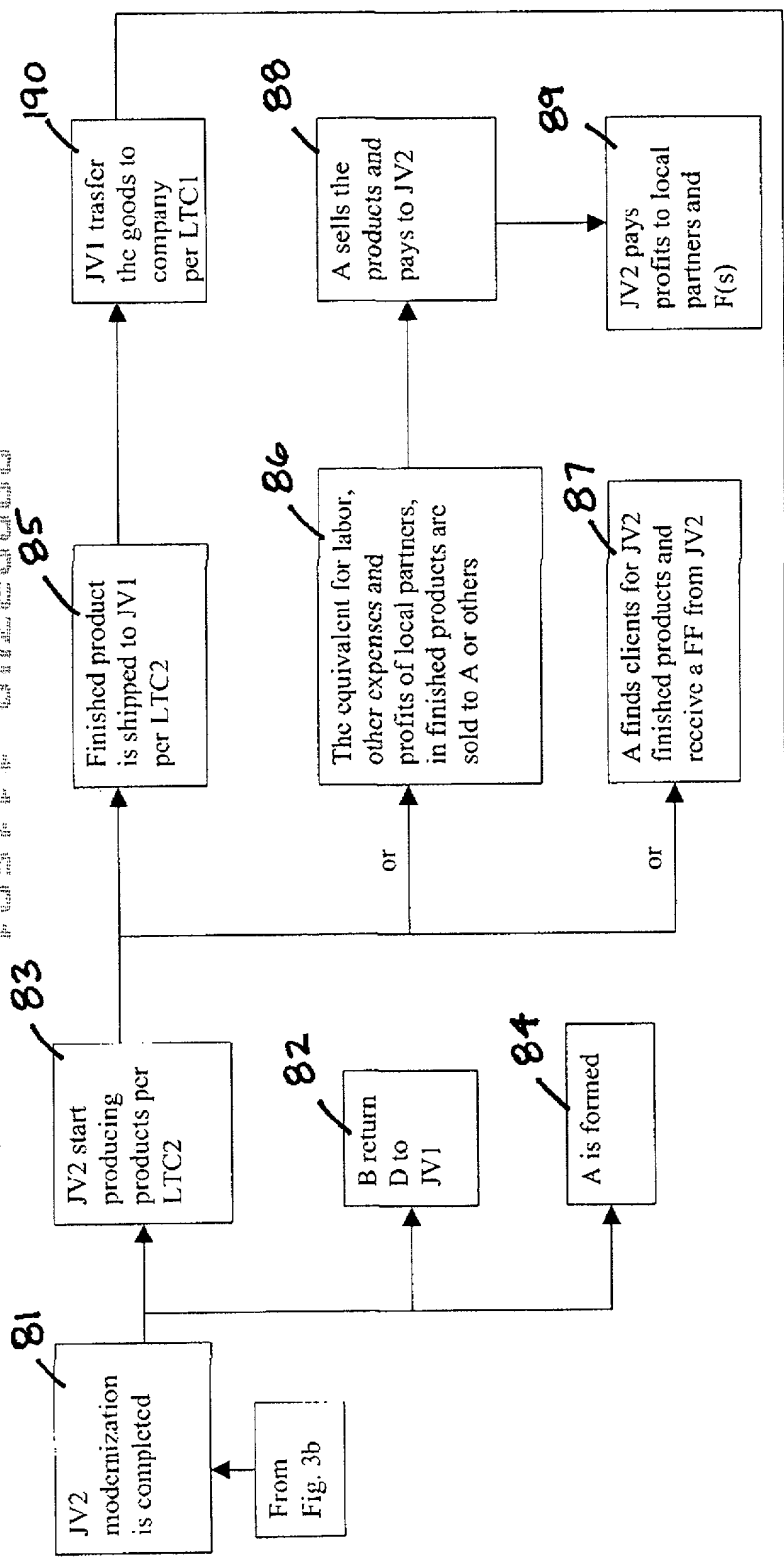


FIG. 3c

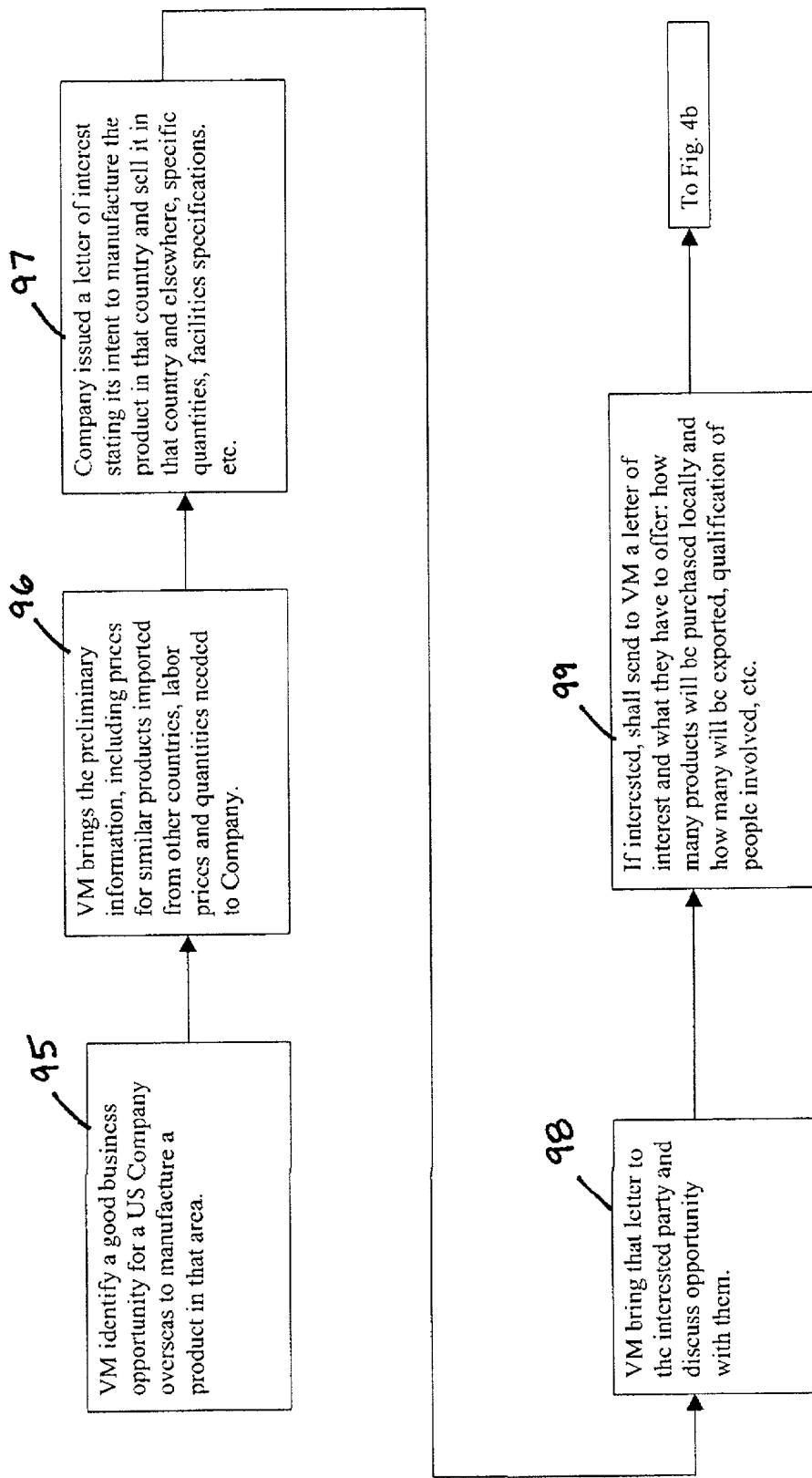


FIG. 4a

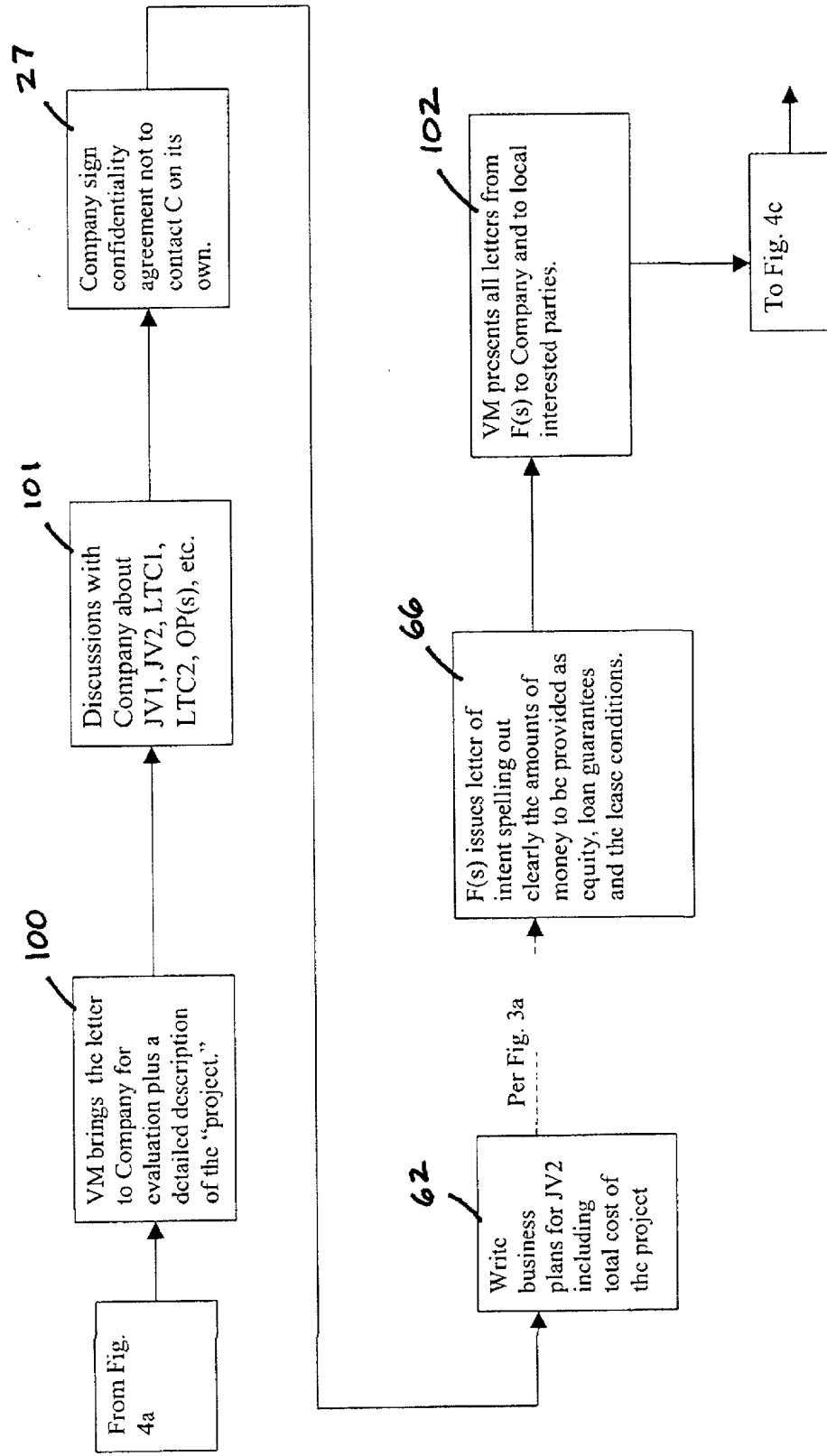


FIG. 4b

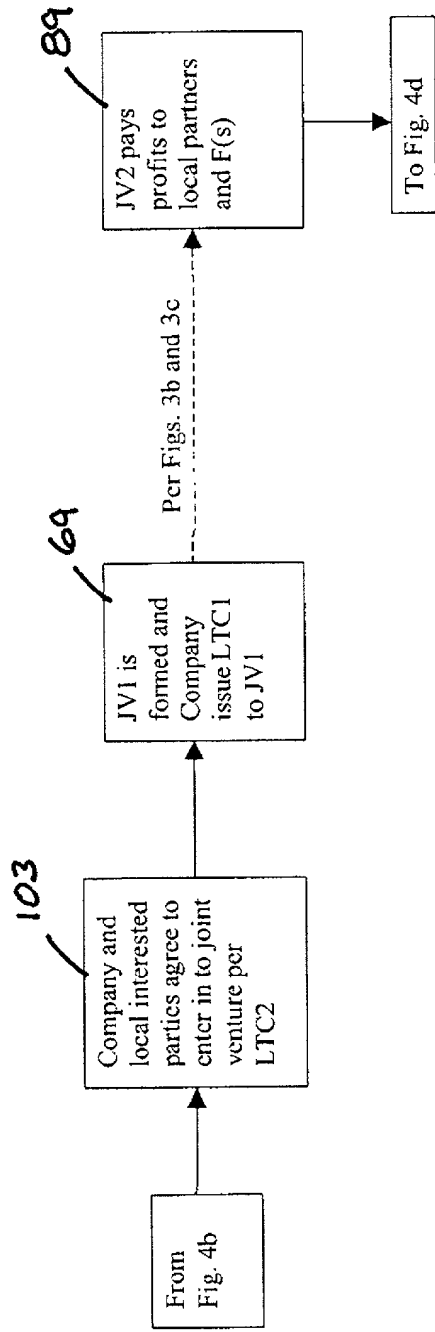


FIG. 4c

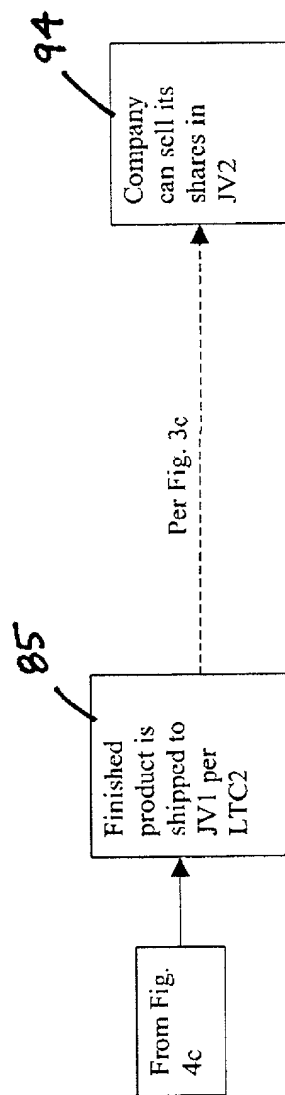


FIG. 4d

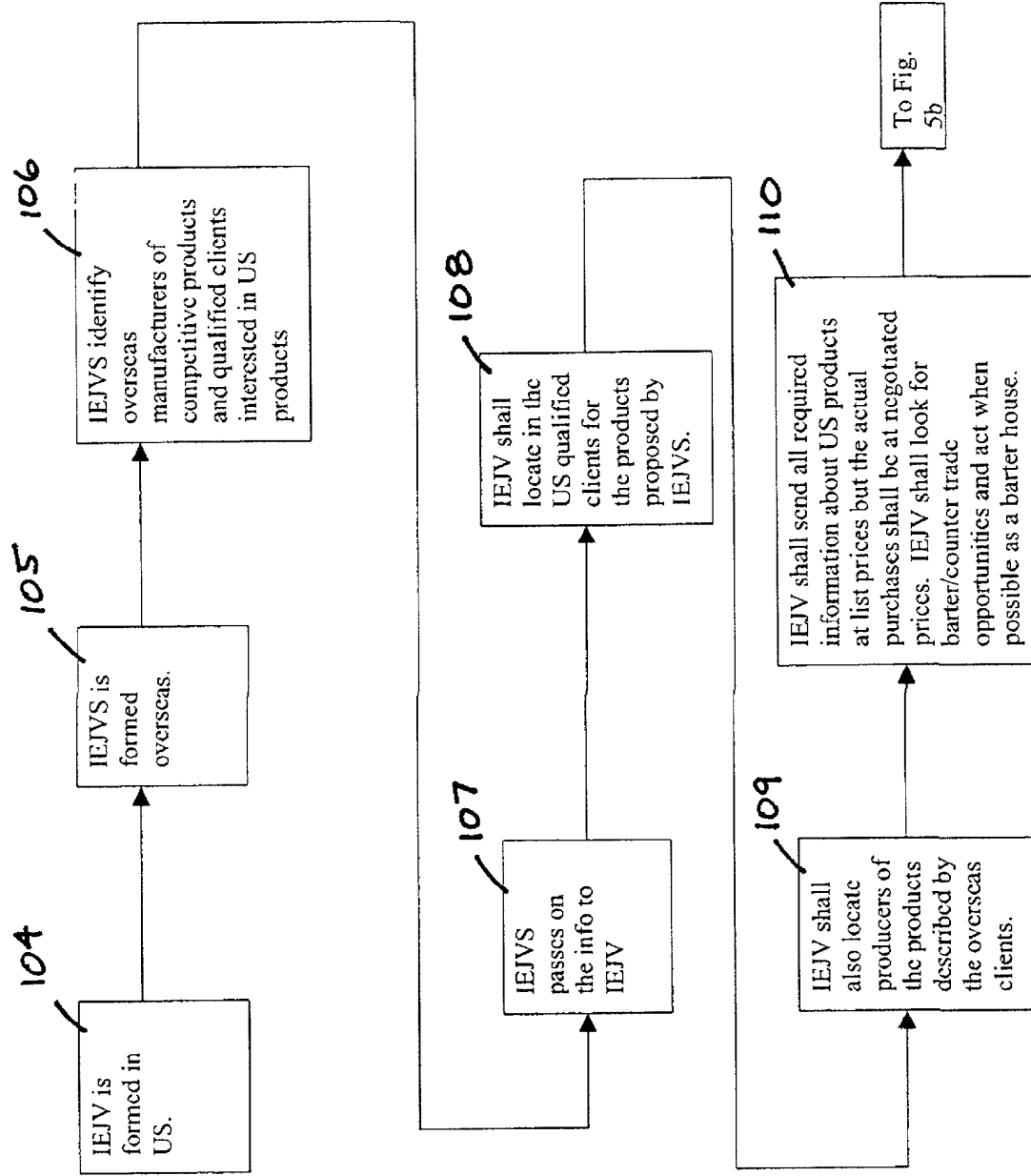


FIG. 5a

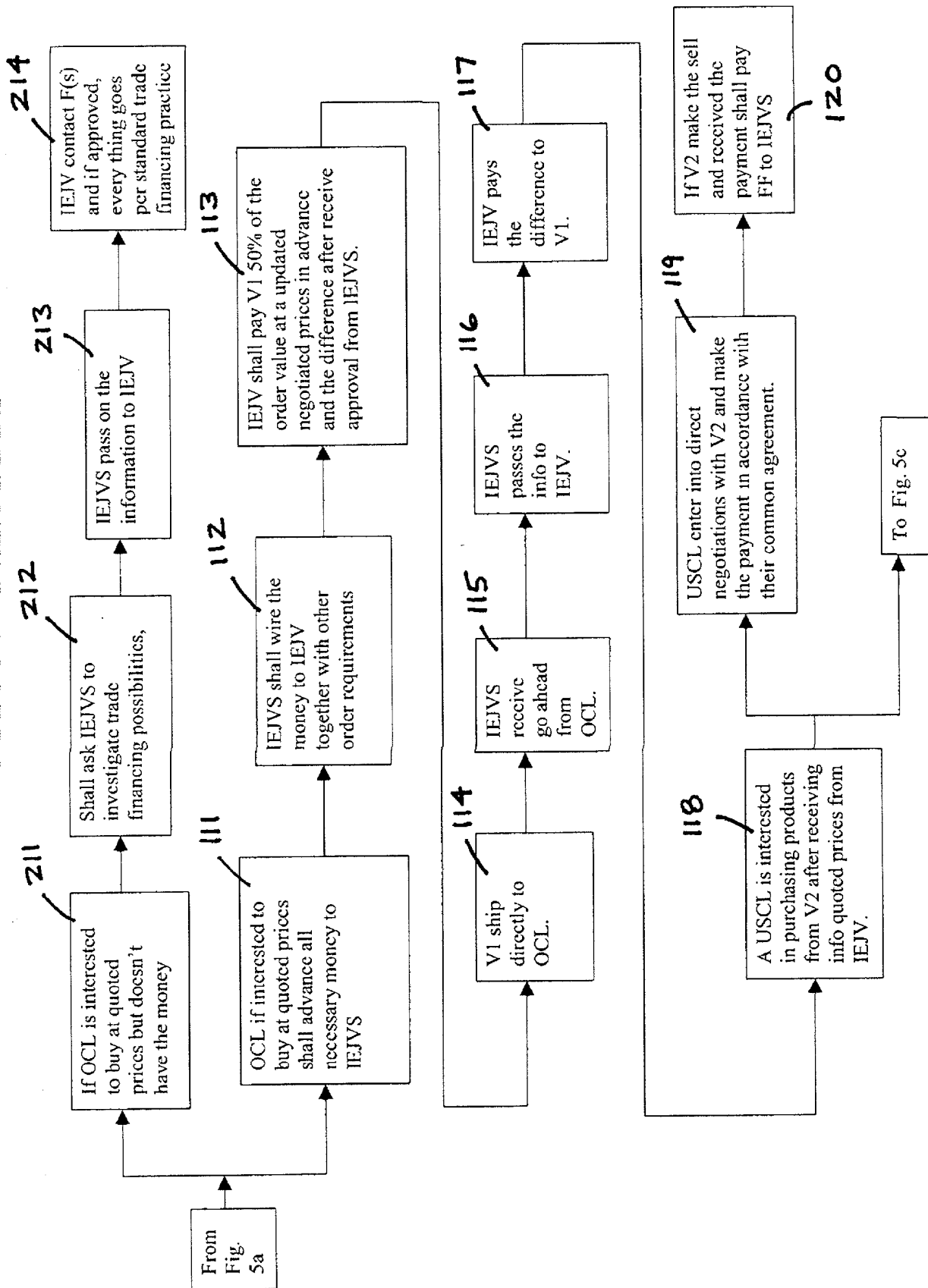


FIG. 5b

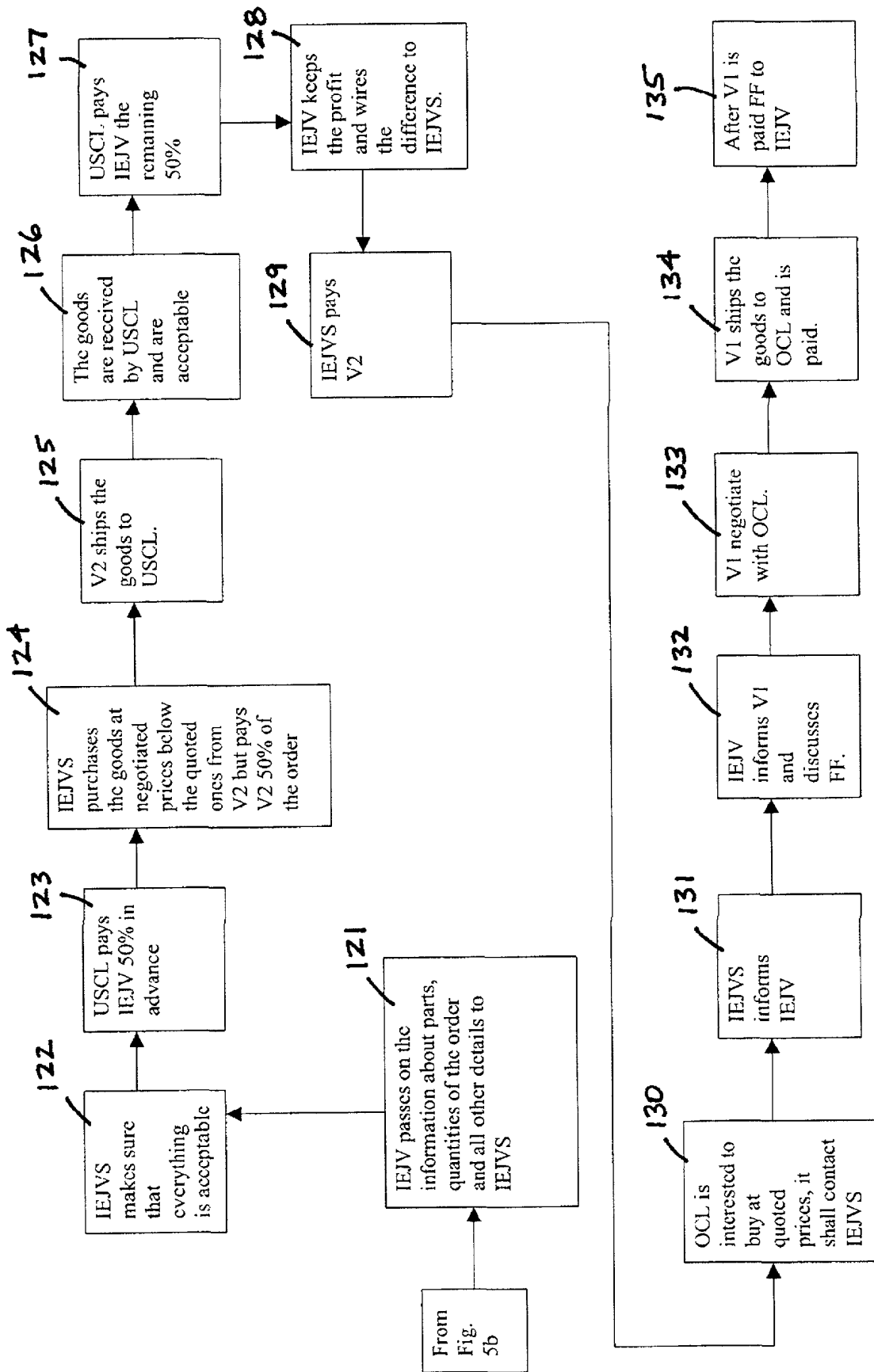


FIG. 5c

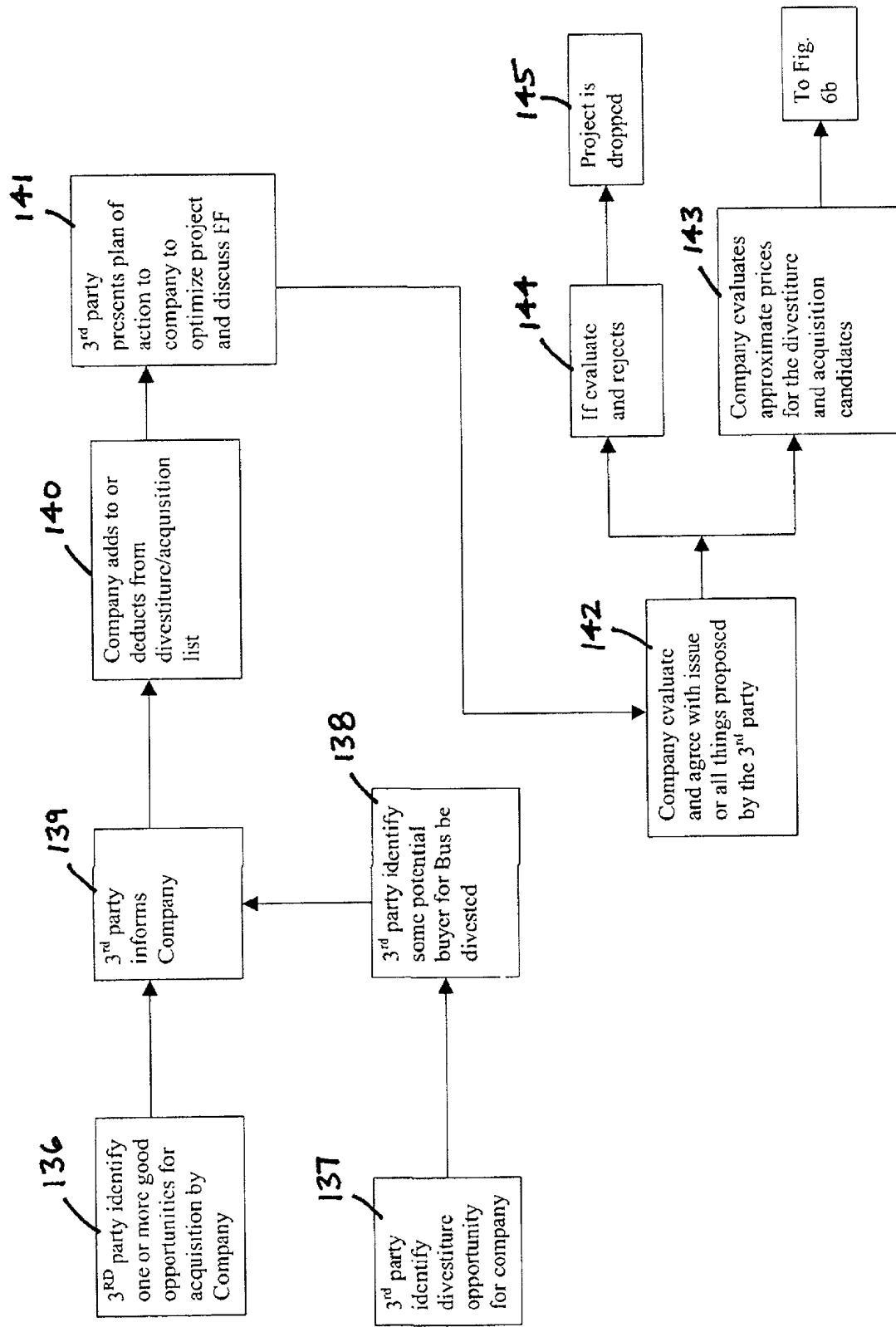


FIG. 6a

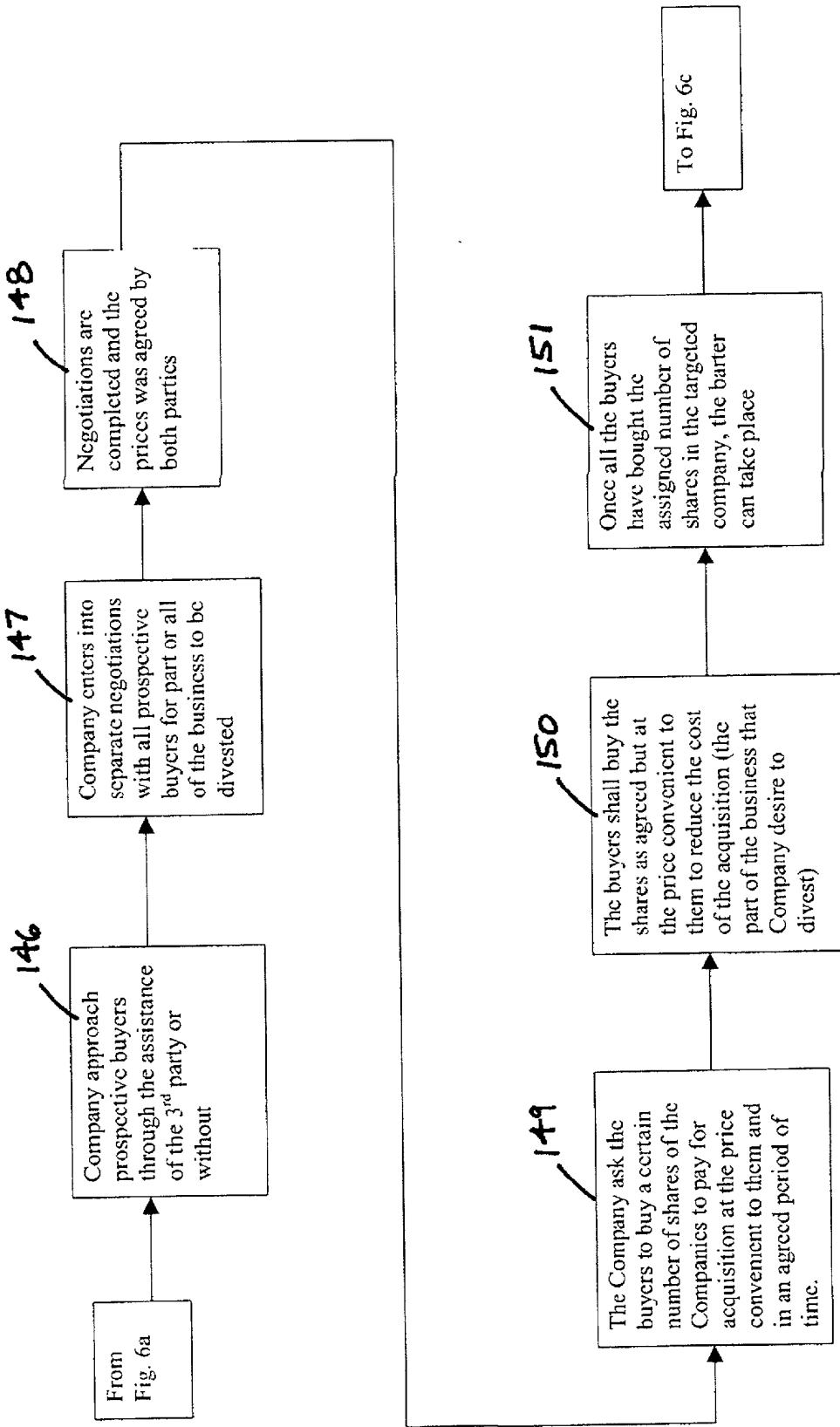


FIG. 6b

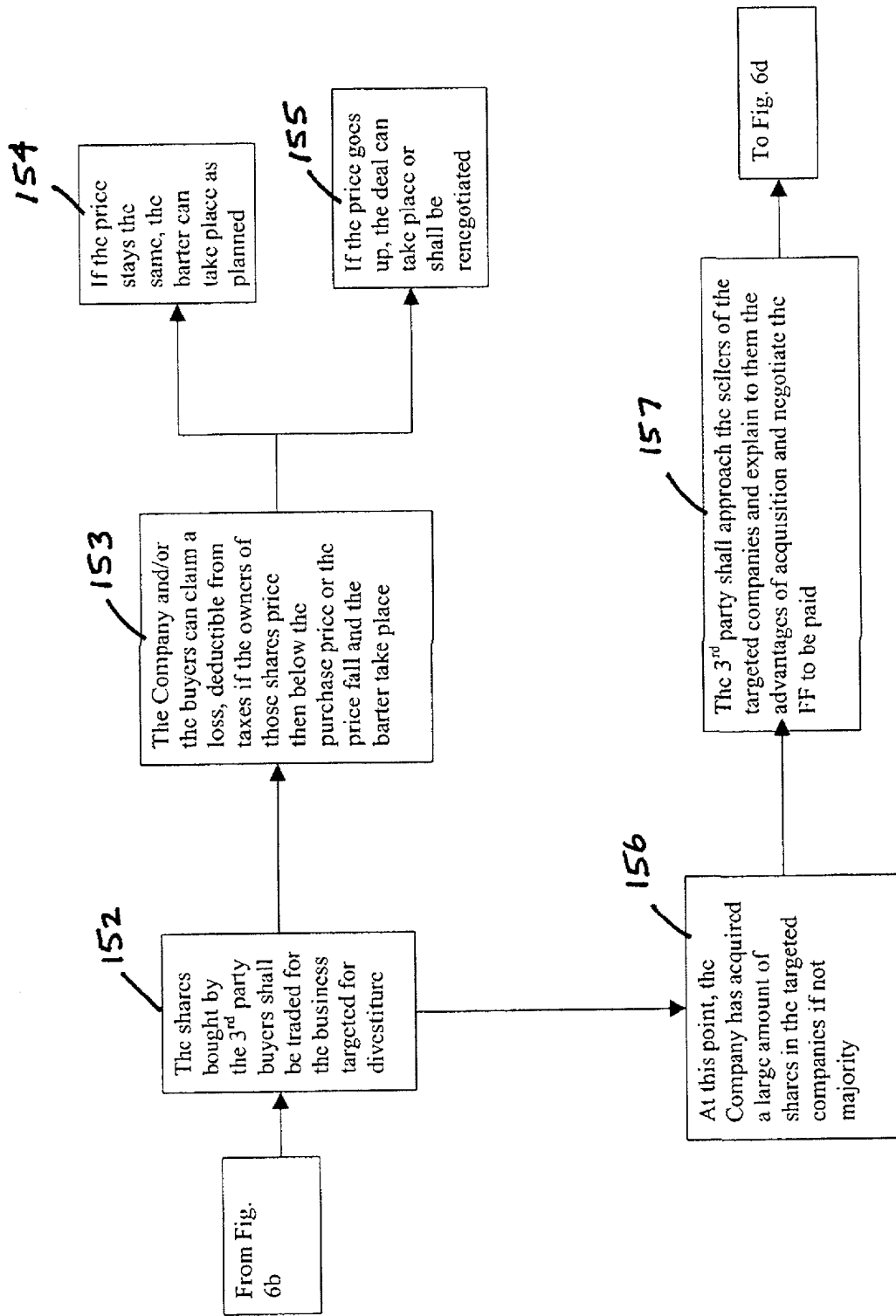


FIG. 6c

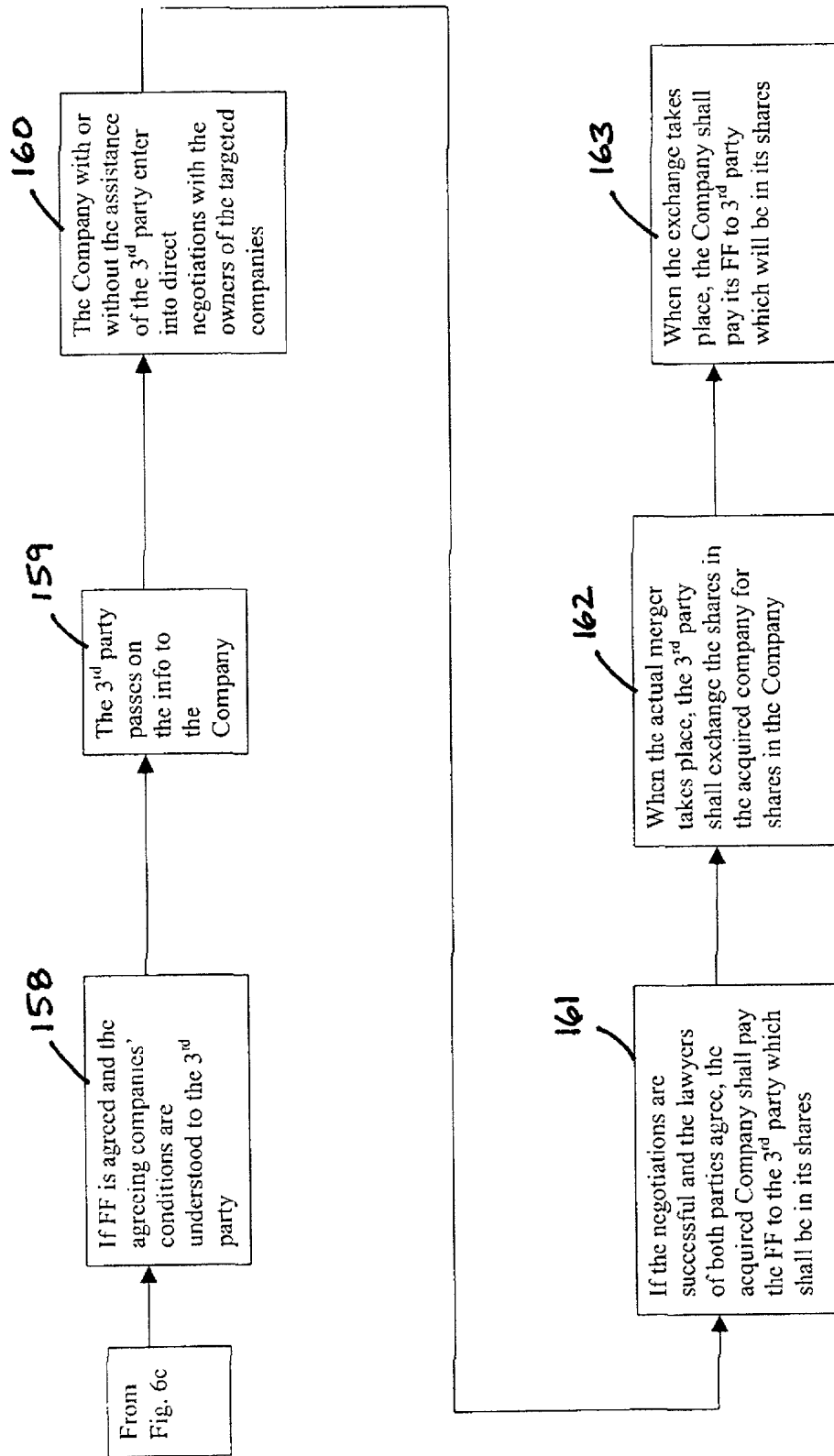


FIG. 6d

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COMPANY is the US and/or foreign company or one of its subsidiaries interested in contracting out manufacturing and/or assembling overseas to qualified companies, bringing the products back to their country for sale.

VM is the provider of financial engineering services and a third party or a member of the third party.

PROJECT is the combination of the existing and new companies and/or services and operations provided as described below in the US and overseas in order to satisfy all parties/partners involved.

C is a qualified existing or new overseas company interested in the manufacturing and/or assembling of the products contracted out by the "COMPANY" and is located abroad.

JVI is a new joint venture, located in a low tax area with partners as shown on other figures and/or described below.

JV2 is a joint venture between the COMPANY, third party and other partners, located overseas that will manufacture/assemble the COMPANY ordered products.

F(s) are the financial institutions that will provide the necessary capital to purchase materials and equipment in exchange for equity in JV2. Some of them also provide loan(s), loan guarantees and leases.

OP is the optimum price for purchased, sold, transferred or shipped goods between the companies and is set to maximize the profits at a desired company and/or location. The "PROJECT" has many and different OP(s). Sellers and/or buyers decide the OP(s).

LTC is the long-term contract issued by the "COMPANY" to its subsidiary JV1 by US subsidiaries to the overseas subsidiaries, the overseas subsidiary to C, the overseas subsidiary to A.

LTC1 is the long-term contract issued by COMPANY to JV1.

LTC2 is the long-term contract issued by JV1 to JV2.

V1 is the generic name for the US vendors of required materials and equipment needed by the JV2. V1 is located in the United States.

V2 is the generic name for a supplier to JV2 and is located overseas.

I is a qualified contractor located in US and/or overseas selected through a bidding process to build the plant and install the equipment.

B is a US or foreign bank located in the US that shall hold in an escrow account the money received from F(s) and make payments as the project progresses.

BC is a branch of B located in the country where JV2 operates.

WM means wired money.

LP is the lease payment to F(s) by "COMPANY."

D is the cash difference between initial quoted prices and updated prices sitting at B and to be sent to VM as project management fee.

FF is the finder fee paid to the third party/VM.

USCL is a US company interested in purchasing the products promoted by IEJV and made overseas.

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IEJV is a joint venture between VM and OTHER interested in purchasing goods in the US and selling them overseas and/or promoting overseas goods in the US. This also identifies potential US buyers of overseas made products.

IEJVS is an overseas corporation/organization, subsidiary of IEJV, which shall identify potential buyers of US products overseas in that country and competitive products from that country to be exported to the US. IEJVS and A could be one in the same.

OCL is an overseas client interested in purchasing goods/products from US.

USS is the salary paid to JV2 management in US dollars in US.

M is the management of JV2.

W are the workers of the JV2.

A is any party purchasing legally the finished goods from JV2's workers and management.

LS is local salaries of W and M.

TC are target companies on the COMPANY acquisition list.

Third Party is VM, one of its joint venture and/or subsidiaries or any combination of the three.

LC is letter of credit.

MSBM&A stands for multi step barter, merger and acquisition.

FE stands for financial engineering.